



G. THOMAS SURTEES  
Commissioner

# State of Alabama Department of Revenue

(www.revenue.alabama.gov)  
50 North Ripley Street  
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD  
Assistant Commissioner  
LEWIS A. EASTERLY  
Secretary

September 15, 2005

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and purchasing tangible personal property for use, storage, or consumption in the **City of Russellville**, Alabama (located in Franklin County).

Pursuant to Sections 11-51-200, et seq., Code of Alabama 1975, and the Resolution adopted and approved by the City Council of Russellville on August 15, 2005, the Alabama Department of Revenue will begin collecting the city sales and use taxes previously collected by Alatax LGS. The Alabama Department of Revenue will begin collecting the **City of Russellville sales and use taxes effective October 1, 2005**. Therefore, your last City of Russellville sales and/or use tax return filed with AlaTax LGS will be for the month of September 2005 due October 20, 2005.

The sales and use tax rates for the City of Russellville are as shown below:

## Sales & Use Tax Rates:

|   |       |
|---|-------|
| General Rate .....  | 3%    |
| Admissions to places of amusement and entertainment.....  | 3%    |
| Retail Selling Price of food for human consumption<br>sold through vending machines .....   | 2.25% |
| Net difference paid for machines, machinery, and<br>equipment used in planting, cultivating and harvesting<br>farm products ..... | .750% |
| Machines and parts and attachments for machines used<br>in manufacturing tangible personal property .....                         | .750% |
| Net difference paid for all automotive vehicles,<br>truck trailers, semi-trailers and house trailers .....                        | .750% |

The Law requires that the City of Russellville taxes be collected, reported and remitted in the same manner as the State Sales and Use Taxes. When you file and pay electronically, the City of Russellville sales and use taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amount and deductions, and all calculations will be done automatically for you. You may file these taxes online through the Internet at **www.revenue.alabama.gov/salestax/efiling.html**, or through the telephone by calling toll free **1-800-828-1727**. Telephone-filers should use Locality Code 9404.

Please direct all questions regarding the City of Russellville sales and use taxes to this office.

ALABAMA DEPARTMENT OF REVENUE  
Sales, Use & Business Tax Division  
P.O. Box 327710  
Montgomery, Alabama 36132-7710  
(334) 242-1490 or 1-866-576-6531